A liquid crystalline compound having a novel structure and a process for producing the same are provided. The liquid crystalline compound is represented by the following general formula (I):

wherein  $R_1$  and  $R_2$  each independently represent a straight-chain, branched or cyclic, saturated or unsaturated hydrocarbon group having 1 to 22 carbon atoms and may be attached directly to the aromatic ring without through  $X_1$  or  $X_2$ ;  $R_3$  represents a hydrogen atom, a cyano group, a nitro group, a fluorine atom, or a methyl group; and  $X_1$  and  $X_2$  each independently represent an oxygen atom, a sulfur atom, or a -CO-, -OCO-, -COO-, -N=CH-, -CONH-, -NH-, -NHCO-, or -CH<sub>2</sub>- group.

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